Form SAI 2643 2013

DUE DATE: Six months after Fiscal-Year-End

IMPORTANT

This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11. SSARS 19 \P 3.27 requires an accountant's compilation report to accompany this form.

This report details the funds available to the municipality and the use of those municipality (public trusts, etc.) for the fiscal year ending June 30 **2013.** See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 6 of this document.

This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universities.

When completed, please file electronically at www.sai.ok.gov.

RETURN TO

Part I

Office of the Auditor and Inspector State of Oklahoma at <u>www.sai.ok.gov</u>.

TAX REVENUES

Items 1–3 — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

City of Healdton, Oklahoma Name 167 Franklin St Address Healdton City OK State Zip Code (Please correct any error in name, address, and ZIP Code)

OFFICE OF THE STATE AUDITOR AND INSPECTOR

STATE OF OKLAHOMA

GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES

Amount (Omit cents)	Item	Amount (Omit cents)
TØ1	d. Use tax	тø ₉ 2923
653747	3. Occupation and business licensing and permits a. Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; business licenses; etc.	2397
^{T15} 103255	b. Other licensing and permits	T29
T19 11516	4. Other — Specify Other Sales Tax	^{T99} 294060
	TØ1 TØ9 653747 T15 103255 T19 11516	d. Use tax 3. Occupation and business licensing and permits a. Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; business licenses; etc. T15 103255 b. Other licensing and permits 4. Other — Specify Other Sales Tay

Part IA INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part I, any taxes imposed by your government which were collected for it by another government.

Column (a) — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.

Column (c) — Report only amounts received directly from the Federal Government.

	Amount (Omit cents)			
Purpose for which received	From State	From other local governments	From Federal Government (directly)	
	(a)	(b)	(c)	
General support — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed. 1. Alcoholic beverage tax	сзø 11360	D3Ø	B3Ø	
2. Street and highways	^{C46} 16417	D46	B46	
3. Health or hospital	^{C42} 24	D42	B42	
4. Grants received for water utilities	C91	D91 81774	B91	
5. Grants received for waste water utilities	C8Ø	D8Ø 45414	B8Ø	
6. Grants received for housing, economic, and community development	C5Ø	D5Ø	B5Ø	
7. Airports	C89	^{D89} 579495	BØ1	
8. Mass transit rail and/or bus system	C94	D94	B94	
9. Grants received for transportation	C89	D89	B89	
 10. ALL OTHER (From State – code C89; From Federal Government – Code B89) — Include in the appropriate box, receipts from various payments such as — a. Parks and recreation (BOR or HUD) 	C89	D89	B89	
b. Public safety	C89	D89	B89	
c. Job training	C89	D89	B89	
d. Library grants	C89	D89	B89	
Other – Specify	C89	D89	B89	
е	C89	D89	B89	
f. Part IR OTHER REVENUES — Other than tay and intergovernmental revenues.				

Part IB OTHER REVENUES — Other than tax and intergovernmental revenues

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

1. Utility sales revenue — Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government. a. Water supply system	Amount (Omit cents) A91 600091	Other sales and service revenue — Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and exclusive of amounts received from other governments.	Amount (Omit cents) A8Ø 235277
	A92	a. Sewerage charges	
b. Electric power system		b. Refuse collection charges	^{A81} 296153
c. Gas supply system	A93	c. Hospital charges received on behalf of individual patients under the Medicare program or other	A36
d. Transit	A94	insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.	

OTHER REVENUES — Other than tax and intergovernmental revenues — Continued Part IB Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions. 5. Interest earnings — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund. 2. Other sales and service revenue — Continued Amount (Omit cents) Amount (Omit cents) **d.** Recreation charges (swimming, golf, auditoriums, etc.) U2Ø 1238 Rents — Exclude housing, airport, and all other AØ1 e. Airports rental revenue reported from specific municipal services in item 2. Include rentals and gross sales of gas and oil. **7. Royalties** — Compensation or portion of proceed from extraction of natural resources such as oil. A6Ø f. Parking facilities (parking lots, garages, parking meters) A5Ø 8. Fines and forfeitures — (City or town share only) ^{U3Ø}36719 g. Municipal housing project rentals (gross) U5Ø A89 9. Private donations 10. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues, Include insurance adjustments, etc. DO NOT include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee's contributions to, and interest earnings of, any employee pension fund. h. Ambulance services - Revenue of AØ3 7076 i. Miscellaneous commercial activities (cemeteries) 55746 j. Other (including miscellaneous fee collections) 3. Special assessments — Compulsory contributions and reimbursements from owners or UØ1 ^{U99} 34,419 property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on Bail Bonds Cable 15,575 b.

Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE

 Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments. U11

Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III.

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.

Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement

coverage, etc. **Exclude: (1)** capital outlay (report in columns (c) and (d)); and **(2)** amounts paid to other governments (report in part III).

TOTAL miscellaneous other revenue Sum of items 10a-10c.

Column (b) — Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.

49.994

Column (c) — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.

	EXPENDITURES BY PURPOSE AND TYPE			
			CAPITAL OUTLAY	
PURPOSE	Personal services	Operations and maintenance	Construction	Purchase of land, equipment, and structures
	(a)	(b)	(c)	(d)
GOVERNMENTAL ADMINISTRATION	E23	E23	F23	G23
1. Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing, information technology).		106392		
2. Judicial and legal — All municipal court and court-related activities including juries, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16).	7045	E25	F25	G25
 Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel. 	E29	E29	F29	G29
HEALTH AND WELFARE	E79	E79	F79	G79
4. Social services				
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.	E36	E36	F36	G36
6. Other hospitals — Payments to hospitals operated privately. Exclude here and report in item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.				
7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	E77	E77	F77	G77
8. Health (other than hospitals) — All public health activities except provision of hospital care. Include environmental health activities; health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.	E32	73	F32	G32
TRANSPORTATION	E44	E44	F44	G44
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges. Also includes street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in item 21f, street cleaning expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22e.		156138		1252
Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis	E45	E45	F45	G45
11. Municipal airports	EØ1	^{EØ1} 66	FØ1	^{GØ1} 554937
12. Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E6Ø	^{E6Ø} 3170	F6Ø	G6Ø
PUBLIC SAFETY	E62	E62	F62	G62
13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, tunnels, bridges, and vehicular control; vehicular inspection activities; and traffic control and safety activities. Exclude highway engineering and planning (report in item 9).	201502	108249		1025
14. Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.	23859	81543	F24	1142

	T E	XPENDITURES BY	PURPOSE AND TY	PE	
	CAPITAL OUTLAY				
PURPOSE	Personal services	Operations and maintenance	Construction	Purchase of lan equipment, and structures	
PUBLIC SAFETY — Continued	(a)	(b)	(C)	(d)	
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.					
16. Other corrections — Probation and parole activities – But exclude "lock-up" operations (report in item 16).	EØ5	EØ5	FØ5	GØ5	
17. Protection inspection and regulation, n.e.c. — Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	E66	E66	F66	G66	
AMBULANCE 18. All expenditures for city operated or subsidized ambulance services	E32	E32	F32	G32	
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E61	E61	F61	G61	
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.	3294	E52	F52	G52	
21. Gross expenditure for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	E04 000707	F04F770F0	F91	G91	
a. Water supply system	E91 208737	E91577250	F91	G91	
b. Electric power system	E93	E93	F93	G93	
c. Gas supply system	E94	E94	F94	G94	
d. Transit system	E8Ø	E8Ø	F8Ø	G8Ø	
 Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants 	91620	148171		32925	
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	E81 234723	F81	G81	
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations. a. Water supply system		¹⁹¹ 71781			
b. Electric power system		192			
c. Gas supply system		193			
d. Transit system		194			
e. All interest not covered by items 19a through 19d		189			
23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments. Do not include: (1) Payments for retirement of debt, (2) payments for purchase of securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from distinct employee					
a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing	E5Ø	E5Ø	F5Ø	G5Ø	
projects, and similar activities.	E89	E89	F89	G89	
b. Economic development	E89	E89	F89	G89	
c. Civil defense	EØ3	EØ3 1052	FØ3	GØ3	
d. Cemetery operations and maintenance	EØ3	1052 EØ3	FØ3	GØ3	
e. Miscellaneous commercial activities Other — Specify	E89	E89	F89	G89	
f. Cable		94501			
g					
h.					

Part III	INTERGOVERNMENTAL	EXPENDITURES

Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis — e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) Enter "None" if your government made no reportable payments to other governments during the fiscal year.

Item	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)	ltem	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)
	(a)	(b)		(a)	(b)
1.			5.		
2.			6.		
3.			7.		
4.			8.		
Part IV SALARIES, WAGES, AND FORCE ACCOUNT			,	Omit cents)	
Report the total exp	Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.			^{ZØØ} 536057	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt.

1. Long-term debt — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. Include revenue and nonguaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners (column (e)). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient (column (f)).

When an advance refunding has resulted in a legal or an in-substance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.

		AMOUNT, BY PURPOSE (Omit cents)					
	Outstanding at	DURING FISCAL YEAR		Outstanding total	DETAIL OF LONG-TERM DEBT OUTSTANDING		
	beginning of fiscal year	Issued	Retired	(a) plus (b) minus (c)	Revenue and nonguaranteed bonds	Guaranteed bonds	
	(a)	(b)	(c)	(d)	(e)	(f)	
a. Sewer debt	^{19U} 2552298	81774	123072	^{49U} 2510970	44U	1935000	
b. Water supply system debt	19U	29U	39U	49U	44U	41U	
c. Electric power system debt	19U	29U	39U	49U	44U	41U	
d. Gas supply system debt	19U	29U	39U	49U	44U	41U	
e. Transit	19U	29U	39U	49U	44U	41U	
f. Industrial revenue and pollution control debt	19T	24T	34T	44T	44T		
g. All other purposes	19U	29U	39U	49U	44U	41U	
Short-term (interest-bearing) debt — Tax anticipation notes, bond anticipation notes,					Amount (Omit cents)		
interest-bearing warrants, and of accounts payable and other no	other obligations with a ninterest-bearing obliga	term of one year or ations.	less — Exclude		61V		
a. Amount outstanding at begin	nning of fiscal year				1434		
b. Amount outstanding at end	of fiscal year				^{64V} 1434		

Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.

Type of fund	Amount at end of fiscal year (Omit cents)
Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.	wø1 285921
Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement	W31
3. All other funds except employee retirement funds	W61 1534083
4. Retirement systems — Single employer plans only	

Remarks	emarks					VS	V98		
Part VII	PREPARER INFORMAT								
S i	NOTE — This report will r statements included in cert n AR Section 300 of the Al	not be considered of ain prescribed form ICPA Professional	complete unless an a ms" is attached to the I Standards in prepari	report. The r	g "accountants con municipality's audit pilation report.	npilation rep for should fo	ort on financial llow the guidelines		
Preparer's Stanfield &	firm name Brim, P.C.								
	– Number and street						TELEPHON	 E	
	Avenue			10: :	7100	Area code	Number	Extension	
802 SW A A City Lawton	Avenue			State OK	ZIP Code	Area code 580	Number 353-2376	Extension	

COVERAGE OF THIS REPORT

Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appropriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALITIES 2013 ANNUAL SURVEY OF CITY AND TOWN FINANCES

COVERAGE OF THIS REPORT

In addition to the fiscal activities of your general government, **include** the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- · City water districts
- · Medical center authorities
- · Joint airport boards
- · Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- · Public trusts (Title 60, Section 176 of the Oklahoma Statutes)
- · Separate road districts
- · Sewer districts
- · Utilities authorities
- · Zoning districts

Part I — TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses.

1. Property taxes (code TØ1)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O. bonds

2. Local sales taxes

a. General sales tax (code TØ9)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

b. Franchise fee or tax, public utilities (code T15)

Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

d. Other — Specify any sales tax not mentioned above.

3. Licenses, permits, and other taxes

a. Occupation and business licensing and permits (code T28)

Enter here licenses and inspection charges on occupation and business.

b. Report only licenses and permits not included in 3a. (code T29)

Part IA — INTERGOVERNMENTAL REVENUE

1. General support

From State (code C3Ø) — Enter amount received from alcoholic beverage tax county distribution.

2. Streets and highways (codes C46, D46, and B46)

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

3. Health or hospitals (codes C42, D42, and B42)

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility, or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

4. Grants received for utilities (codes C91 to B91)

- Grants received for mass transit and/or bus systems (codes C94 to R94)
- **9. All other** (From State —code C-89; From Federal Government code B89)

Include in the appropriate box, receipts from various payments such as:

- Park and recreation (BOR or HUD)
- · Community development and urban renewal
- Civic defense
- · Water and sewer facilities
- · Manpower planning and utilization

Part 1B — OTHER REVENUE

3. Special assessment funds

Include —

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- Assessments collected from property owners at part IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations at part II, item 19e.
- · Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

Part IV — SALARIES, WAGES, AND FORCE ACCOUNT

Report salaries and wages for all employees full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

Part V — DEBT OUTSTANDING, ISSUED, AND RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

Hospitals — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

Municipality Hospital Anadarko Municipal Hospital Anadarko Bethany Bethany General Hospital Carnegie Carnegie Tri-County Municipal Hospital Cleveland Cleveland Area Hospital Clinton Clinton Regional Hospital El Reno Park View Hospital Fairfax Fairfax Municipal Hospital Fairview Fairview Hospital Healdton Healdton Municipal Hospital Holdenville Holdenville General Hospital Lindsav Lindsay Municipal Hospital Mangum City Hospital Mangum Norman Municipal Hospital Norman Okeene Municipal Hospital Okeene Pauls Valley Pauls Valley General Hospital Pawnee Pawnee Municipal Hospital Savre Memorial Hospital Sayre Seminole Municipal Hospital Seminole Tahlequah Tahlequah City Hospital Watonga Watonga Municipal Hospital